lar, in lieu of commissions, to the Board of License Commissioners for said County who shall deduct therefrom such sums as may be necessary to pay the salaries of the Board and such additional sum as the Board may deem necessary to pay its employees, and such other expenses as the Board may deem necessary, and deduct such further sums as may be necessary to pay refunds and shall pay over the net proceeds of such license fees ratably to the incorporated town in which the place of business is located or to the County Commissioners for the use of the County, if the place of business is not located in an incorporated town.

In Wicomico and Worcester Counties the Clerk of the Circuit Court for each of said counties shall forthwith remit to the Comptroller all license fees collected by him, less a fee of one dollar for the issuance of each license, in lieu of Commissions, and the Comptroller shall forthwith pay the same to the Boards of County Commissioners in each of said counties for the use of said counties, less such sums as may be necessary to pay the salaries and expenses of the Board of License Commissioners in said counties and to pay refunds as hereinafter provided, and the balance of such receipts shall be devoted to the general purposes of the respective counties.

In Montgomery County the Clerk of the Circuit Court for said County shall forthwith remit to the Board of County Commissioners for Montgomery County, all license fees collected by him, less a fee of one dollar (\$1.00), for the issuance of each license in lieu of commissions, out of which receipts the said Board of County Commissioners shall pay such sums as may be necessary to cover refunds as herein provided, and all of the balance of said net receipts shall be applied by the Board of County Commissioners towards the payment of interest and retirement charges on Montgomery County Public Road and School Bonds.¹

An. Code, 1924, sec. 15. 1933 (Special Sess.), ch. 2, sec. 15. 1935, ch. 220. 1937, chs. 20 and 440. 1939, ch. 775, sec. 15.

23. (Refunds.) No holder of any class of license shall be entitled to a refund of the unearned portion of the fee paid for a license, upon the surrender thereof, except in the event of receivership or bankruptcy of the business, or in the event of the death of the license holder, and in such cases refunds shall be made for the benefit of the creditors or estate of any such licensee.

An. Code, 1924, sec. 16. 1933 (Special Sess.), ch. 2, sec. 16.

24. (Record of Licenses.) The Comptroller, the Clerks of the several courts and the Boards of License Commissioners and the Bureau of State Licenses shall severally keep an accurate record of every license issued or approved by them respectively, under the provisions of this Article, and shall also keep an accurate record of all revocations, suspensions and cancellations of licenses and of all restrictions imposed upon any license, with a brief notation as to the cause for such action and the said Clerk, Boards and Bureaus shall in each case forthwith report the same to the Comptroller. Such records shall be open to inspection at the respective offices of the Comptroller, the Clerks, the Boards of License Commissioners and the Bureau of State Licenses, at all times during regular business hours, by any person.

¹ Sec. 2, ch. 133 of 1937 repealed all acts inconsistent therewith.